



# Commonwealth of Virginia

**Auditor of Public Accounts**

**P.O. Box 1295**

**Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

April 29, 2005

The Honorable J. Larry Palmer  
Chief Judge  
County of Brunswick General District Court  
100 East Broadway  
Hopewell, VA 23860

The Honorable Charles A. Perkinson, Jr.  
Chief Judge  
County of Brunswick Juvenile and  
Domestic Relations District Court  
202 N. Main Street  
Lawrenceville, VA 23868

The Honorable Samuel E. Campbell  
Magistrate Supervising Authority  
Sixth Judicial District  
P.O. Box 280  
Prince George, VA 23875

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Brunswick District Court and the associated magistrates from the Sixth Judicial District for the period January 1, 2004 through December 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

## Properly Assess and Collect Juvenile Traffic Fees

The Clerk and her staff do not properly assess and collect fees in juvenile cases. In all juvenile traffic cases tested where the juvenile failed to appear in court, the Juvenile Deputy Clerk did not assess the tried in absence fee as required by the Code of Virginia Section 19.1-69.48:1.

The Clerk needs to ensure staff are more diligent in properly assessing and collecting juvenile traffic case fees. The Clerk and her staff should assess all fees in accordance with the Code of Virginia.

## **MAGISTRATES**

The results of our tests of the Magistrate's Office found that the Magistrates properly stated, in all material respects, the amounts recorded in the financial records; no material weaknesses in the Magistrate's internal controls; and no instances of the Magistrate's noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk on April 29, 2005. We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable Theodore Burr, Jr., Judge  
The Honorable Kenneth W. Nye, Judge  
Elaine E. Maitland, Clerk  
Harris Parker, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia